EXHIBIT D

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff,

v.

LEHMAN BROTHERS INC.

Debtor.

Adversary Proceeding No. 08-1419 (JMP)

ORDER APPROVING, AND INCORPORATING BY REFERENCE FOR THE PURPOSES OF THIS PROCEEDING, AN ORDER AUTHORIZING THE SALE OF PURCHASED ASSETS AND OTHER RELIEF IN THE LEHMAN BROTHERS HOLDINGS, INC. CHAPTER 11 PROCEEDING

James W. Giddens, as Trustee for the SIPA Liquidation of Lehman Brothers Inc. ("LBI"), having determined that the terms of the order in the related Chapter 11 Case No. 08-13555 (JMP) approving the sale of the purchased assets in Lehman Brothers Holdings, Inc. ("LBHI") (the "Sale Order"), and the sale and purchase agreement, insofar as they affect LBI, are in the best interests of LBI's customers, creditors, and of the LBI estate, and SIPC having agreed to and consented to entry of this Order, the Court hereby approves that order and that agreement for purposes of this proceeding, and incorporates that order by reference into this proceeding. For purposes of the findings of fact, conclusions of law and relief granted in the Sale Order, LBI shall be deemed to be included in the definition of the Debtors.

The Court further orders that, pursuant to Federal Rules of Bankruptcy Procedure 7062, 9014, 6004(h), and 6006(d), this Order shall be effective upon entry.

Dated: New York, New York September 19, 2008

s/ James M. Peck
HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE